In the Supreme Court of the United States

OCTOBER TERM, 1984

No. 84-1204

W. W. MIMS, PETITIONER

v.

INTERNAL REVENUE SERVICE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT

MEMORANDUM FOR THE PETITIONER IN RESPONSE TO MEMORANDUM FOR THE RESPONDENT IN OPPOSITION

W. W. Mims
Pro se
P. O. Box 628
Edgefield, S. C.
29824

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Respondent in opposition states, "Petitioner did not obtain an extension of time within which to file a petition for certiorari."

Petitioner acted within the prescribed time and his petition was mailed on December 22, 1984, First Class Mail, at the central dispatching United States Postoffice, Augusta, Ga.,

Respondent in opposition states, "The petition, which was pro se, was not

accompanied by a notarized statement by a member of the Bar of this Court stating that the mailing took place on a particular date within the permitted time."

Petitioner in preparation for filing petition did not find notarization requirement, but now incorporates in the original of this Memorandum affidavit of an attorney licensed to practice law in the courts of this state and in the Fourth Circuit Appellate Court, which affirms that he himself mailed the original and 40 copies of the petition at the central dispatching United States Postoffice in Augusta, Ga. on the afternoon of December 22, 1984.

It is respectfully submitted that the petition be not denied.

W. W. Mims
P. O. Box 628
Edgefield, S. C. 29824

AFFIDAVIT

I, Thomas A. Mims, the Affiant herein, do hereby swear and affirm:

That on the afternoon of December 22, 1984, I deposited in the United States Mail, First Class postage paid, at the central dispatching postoffice, Augusta, Georgia, the original and 40 copies of Petition for Writ of Certiorari in the case W. W. Mims vs. Internal Revenue Service fully and properly addressed to the Clerk of The Supreme Court of the United States, Washington, D. C.

Thomas A. Mims,
118 Courthouse Square
Edgefield, S. C. 29824

SWORN TO BEFORE ME THIS
5th day of March, 1985

Notary Public for South Carolina
My Commission Expires: